

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 3527 - SB 3596

March 10, 2012

SUMMARY OF BILL: Authorizes counties to notify defendants by alternative delivery services authorized by Internal Revenue Code § 7502 in regards to notices provided taxpayers of a lien suit for property taxes owed.

ESTIMATED FISCAL IMPACT:

Other Fiscal Impact – Additional options for delivery of notifications may result in a decrease in local expenditures. Any such decrease is dependent upon several unknown factors and cannot be reasonably quantified.

Assumptions:

- Internal Revenue Code § 7502 authorizes the United States Secretary of Treasury to approve alternative delivery services.
- Any additional delivery options could result in a decrease in local government expenditures. The number of local governments electing to use an alternative delivery method, the difference in price, and the volume of notifications is unknown.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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